



# Leon County

## Board of County Commissioners

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County Administration  
Parwez Alam  
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December 14, 2006

The Governor's Property Tax Reform Committee  
Executive Office of the Governor  
402 S. Monroe Street  
Tallahassee, FL 32301

Chairman DeFosset and Members of the Property Tax Reform Committee,

Earlier this week on December 12, 2006, the Leon County Board of County Commissioners conducted a workshop on property tax reform to discuss many of the property tax reform proposals that have been discussed by the key stakeholders in this process. The County has been working with the Florida Association of Counties (FAC) to measure the fiscal impacts of these proposals and has adopted recommendations on this issue. The Board recognizes the importance of working with the Property Tax Reform Committee and its legislative partners to address the taxing inequities under the current property tax structure. It is the County's goal to lessen the taxing inequities among property owners, and provide targeted tax relief to property owners who need it most, while maintaining the home rule autonomy of Florida counties to deliver essential services.

Below is a list of recommendations on specific property tax reform proposals that the Board adopted during its workshop on December 12, 2006.

### *Recommendations:*

- *The Board supports the local option of limited portability of Save Our Homes within county boundaries and county to county reciprocity. The Board does not support any form of statewide portability of the SOH assessment caps.*
- *The Board supports FAC in establishing a 10% annual assessment cap on non-homestead property.*
- *The Board supports FAC in establishing a \$25,000 exemption for businesses on the tangible personal property tax.*

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- *The Board supports FAC in establishing property tax relief for affordable rental housing.*
- *The Board opposes an additional \$25,000 homestead exemption due to its significant negative fiscal impact and its failure to address the inequities of the property tax system.*
- *The Board **strongly opposes** expenditure caps on local governments in order to maintain the integrity of county home rule authority to implement community based solutions to local problems.*

I would also like to take this opportunity to thank each member of the Property Tax Reform Committee for your service in an effort to find solutions to correct the flaws in the property tax structure. Please consider Leon County at your disposal for statistical information or any other resources that you may need to fulfill your duties. Should you require additional information or have any questions, please feel free to contact Ken Morris, Intergovernmental Affairs Coordinator, at 606-5300.

Sincerely,

Parwez Alam,  
Leon County Administrator

Cc: The Honorable Governor Jeb Bush  
The Honorable Governor-Elect Charlie Crist  
The Honorable Ken Pruitt, Senate President  
The Honorable Marco Rubio, Speaker of the House  
The Honorable Leon County Board of County Commissioners  
Vincent Long, Deputy County Administrator  
Alan Rosenzweig, Assistant County Administrator  
Ken Morris, Intergovernmental Affairs Coordinator  
Jerry Bowman, Governor's Office of Policy and Budget